

SMITH, GAMBRELL & RUSSELL, LLP  
William M. Barron  
250 Park Avenue  
New York, New York 10177  
Tel: (212) 907-9700  
Fax: (212) 907-9800  
*Attorneys for Defendants*

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

In re	
DPH HOLDINGS CORP., et al.	Chapter 11
Reorganized Debtors.	Case. No. 05-44481 [RDD]
	Jointly Administered
DELPHI AUTOMOTIVE SYSTEMS, LLC,	
Plaintiff,	
v.	
HERAEUS PRECIOUS METALS,	Adv. Pro. No. 07-02445 [RDD]
Defendant.	
DELPHI AUTOMOTIVE SYSTEMS,	
Plaintiff,	
v.	Adv. Pro. No. 07-02442 [RDD]
HERAEUS METALS PROCESSING and	
HERAEUS METALS PROCESSING, LTD.,	
Defendants.	

**DECLARATION OF ANDREW WALSH**

ANDREW WALSH declares as follows:

1. I am the Managing Director of Heraeus Metal Processing Ltd. ("HMPL"), which has its offices in Shannon, Ireland.

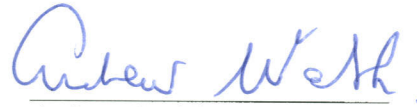
2. I make this Declaration based on my personal knowledge and my knowledge of the business records of HMPL.

3. I make this declaration in response to the plaintiff's motion for leave to file an amended complaint in this case.

4. HMPL is a company registered in Ireland, where its headquarters are located. HMPL has never had an office in the United States. All sales are done in the U.K. or Germany, and all invoicing and shipping are done from our headquarters in Ireland.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Dated: Shannon, Ireland  
November 23, 2010

  
Andrew Walsh